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കേരള സർക്കാർ
GOVERNMENT OF KERALA

കേരള ഗസറ്റ് KERALA GAZETTE

ആധികാരികമായി പ്രസിദ്ധീകരിച്ചതുന്ത്

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Kerala State Goods and Services Tax Department

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GOVERNMENT OF KERALA

2024



NOTIFICATION

[No.6/2024-State Tax]

No. SGST/3372/2024-PLC1.

31st July 2024.

In exercise of the powers conferred by rule 11 of the Kerala Amnesty Rules, 2024 (hereinafter referred to as the said Rules), the Commissioner of State Tax, hereby, notifies “www.kitis.keralataxes.gov.in” as the Amnesty portal to carry out functions under the said Rules.

2. This notification shall come into effect on 1st August 2024.

Office of the Commissioner of the
State Goods and Services Tax
Department, Thiruvananthapuram.

(Sd.)
Commissioner of State Tax.



NOTIFICATION

[No.4/2024-State Tax]

No. SGST/7442/2023-PLC1-Part(1).

31st July 2024.

In exercise of the powers conferred by Section 16 of the Kerala Finance Act (18 of 2024) (hereinafter referred to as the said Act), the Commissioner of State Tax hereby specify the authorities mentioned in column (2) having jurisdiction mentioned in column (4) as the Appellate Authority to exercise the powers conferred under Section 16 of the said Act within their Territorial Jurisdiction.

TABLE

<i>Sl.No.</i>	<i>Designation of Officers</i>	<i>Taxpayer Services District</i>	<i>Territorial Jurisdiction</i>
(1)	(2)	(3)	(4)
1	Joint Commissioner of State Tax of Taxpayer Services Vertical	Thiruvananthapuram	Taxpayer Services District of Thiruvananthapuram
2	Joint Commissioner of State Tax of Taxpayer Services Vertical	Kollam	Taxpayer Services District of Kollam
3	Joint Commissioner of State Tax of Taxpayer Services Vertical	Pathanamthitta	Taxpayer Services District of Pathanamthitta
4	Joint Commissioner of State Tax of Taxpayer Services Vertical	Alappuzha	Taxpayer Services District of Alappuzha
5	Joint Commissioner of State Tax of Taxpayer Services Vertical	Kottayam	Taxpayer Services District of Kottayam
6	Joint Commissioner of State Tax of Taxpayer Services Vertical	Idukki	Taxpayer Services District of Idukki
7	Joint Commissioner of State Tax of	Ernakulam	Taxpayer Services District of



(1)	(2)	(3)	(4)
	Taxpayer Services Vertical		Ernakulam
8	Joint Commissioner of State Tax of Taxpayer Services Vertical	Aluva	Taxpayer Services District of Aluva
9	Joint Commissioner of State Tax of Taxpayer Services Vertical	Thrissur	Taxpayer Services District of Thrissur
10	Joint Commissioner of State Tax of Taxpayer Services Vertical	Palakkad	Taxpayer Services District of Palakkad
11	Joint Commissioner of State Tax of Taxpayer Services Vertical	Malappuram	Taxpayer Services District of Malappuram
12	Joint Commissioner of State Tax of Taxpayer Services Vertical	Kozhikode	Taxpayer Services District of Kozhikode
13	Joint Commissioner of State Tax of Taxpayer Services Vertical	Wayanad	Taxpayer Services District of Wayanad
14	Joint Commissioner of State Tax of Taxpayer Services Vertical	Kannur	Taxpayer Services District of Kannur
15	Joint Commissioner of State Tax of Taxpayer Services Vertical	Kasaragod	Taxpayer Services District of Kasaragod

2. This notification shall come into force on 1st August 2024.

Office of the Commissioner of the
State Goods and Services Tax
Department, Thiruvananthapuram.

(Sd.)
Commissioner of State Tax.



NOTIFICATION

[No. 3/2024-State Tax]

No. SGST/4102/2024-ITMD4.

Thiruvananthapuram, 13th August 2024.

In exercise of the powers conferred under clause (i) of the proviso to sub-rule (1) of Rule 109 of the Kerala Goods and Services Tax Rules, 2017, the Commissioner of State Tax hereby notifies that in case where an appeal under sub-Section (1) of Section 107 of the Kerala State Goods and Services Tax Act, 2017 has already been filed in Form GST APL-01, an appeal under sub-section (2) of Section 107 of the Kerala State Goods and Services Tax Act, 2017 against the same order shall be filed manually in Form GST APL-03 subject to the conditions specified under Rule 109 of the said Rules.

2. This notification shall come into force at once.

Office of the Commissioner,
State Goods and Services Tax
Department, Thiruvananthapuram.

(Sd.)
Commissioner.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport)

Due to validation in Back office portal, in the cases where the taxpayer already filed appeal in form APL01, the officers of the Department are not able to file appeal online in Form APL03 against the same DRC07. This notification is intended to enable officers to file APL 03 manually in such cases.

